





1870.



DOMINION OF CANADA

CUSTOMS TARIFF

EXCISE AND EXPORT

DUTIES

REGULATIONS, &c.

COMPILED FROM OFFICIAL SOURCES

BY

JAMES BARRY,

OF H. M. CUSTOMS, PORT OF MONTREAL.

Entered according to Act of Parliament of Canada, in the year '870, by JAMES BARRY, in
the Office of the Minister of Agriculture.



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THE CANADIAN EXPRESS COMPANY

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General Agent.

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Corner of King and Wellington Streets.

These are first-class Stone Stores; *lowest rate of Insurance and specially
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RENOVATING RESOLVENT (SARSAPARILLIAN)

REGULATING PILLS

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Publishers, Bookbinders, Booksellers and Stationers

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Publishers of the "Christian Brothers" and Metropolitan School Books.
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in all sizes and styles of Binding. Importers of Rosaries,
Fonts, Medals, Lace Pictures, Statuary, &c.

DUFRESNE & McGARITY,
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Wines, Liquors, Provisions, Fruits, &c.,
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MONTREAL, QUE.
And "THE TEA-POT," SUSSEX STREET, OTTAWA, Ont.

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SAVAGE, LYMAN & CO.

Manufacturers and Importers of
Matches, Clocks, Jewellery and Silber Ware
271 NOTRE DAME STREET,
MONTREAL.

Sole Agents for the celebrated Ulysse Nardin Watches. Goods can be sent
by Express to any part of Canada for approval.
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Importers and Jobbers of
English & Foreign Dry Goods
No. 57 ST. SULPICE STREET,
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AND
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AGENT FOR QUEBEC AND GULF PORTS STEAMSHIP COMPANY.

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(SUCCESSORS TO R. H. HAMILTON),

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MONTREAL.

FIRST-CLASS STORAGE FOR GOODS

IN

BOND OR FREE.

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Messrs. H. L. ROUTH & Co., Montreal.

" W. STEPHEN & Co., Montreal.

" DAVID TORRANCE & Co., Montreal.

CUSTOMS TARIFF.

A

Acids of every description except Acetic Acid, Vinegar, and Sulphuric Acid.....	Free
Acetic Acid and Vinegar.....	10c Φ gal; Pkgs 15 Φ ct
Advertising Pamphlets.....	15 Φ cent
Agricultural Societies, Farming Utensils and Im- plements, when imported by, for the encourage- ment of Agriculture.....	Free
Alcohol.....	80cts Φ gal; Pkgs 15 Φ c
Ale, Beer and Porter in casks.....	5 cts Φ gal
Do in bottles (5 quart or 10 pint bottles to the gallon).....	7 cts Φ gal
Almonds and Nuts.....	15 Φ cent
Alum.....	Free
Aniline Dyes.....	15 Φ cent
Anatomical Preparations.....	Free
Anchors.....	Free
Angola Hair, unmanufactured.....	Free
Animals of all kinds, except such as are imported for the improvement of Stock.....	10 Φ cent
Animals imported for the improvement of Stock.....	Free
Antimony.....	Free
Antiquities, Cabinets of.....	Free
Apparatus, Steering Ships.....	Free
Apparel (wearing) of British subjects dying abroad, but domiciled in Canada.....	Free
Argentine, Albreta and German Silver, and Plated- ware--all kinds--manufactured.....	15 Φ cent
Argol.....	Free
Arms for the Army or Navy.....	Free
Army and Navy, for use of-- Arms.....	Free
Clothing.....	Free
Musical Instruments for Bands.....	Free
Military Stores.....	Free
Articles for the public uses of the Dominion.....	Free
" by and for use of Governor General.....	Free
" for use of Foreign Consuls General.....	Free
Ash--Pot, Pearl and Soda.....	Free
Atlases.....	15 Φ cent

B

Bagetelle Boards and Billiard Tables.....	15 per cent.
Baggage, Travellers.....	Free
Bark, Tanners'.....	Free
Bark, Nuts, Vegetables, Wood and Drugs, used chiefly in dyeing.....	Free
Barley.....	3c Φ bush; Pkgs 15 Φ c
Barilla or kelp.....	Free
Beans and Peas.....	3c Φ bush; Pkgs 15 Φ c
Beer in Wood.....	5 c Φ gal; 10 Φ c <i>ad val.</i>
Beer in bottles.....	7 c Φ gal; Pkgs 15 Φ c
Belting, duck, & Hose, duck.....	Free
Berries used chiefly in dyeing.....	Free
Binders' Cloth.....	Free
Bitters containing Spirits.....	\$1.20 Φ gal; pkgs 15 Φ
Blackening.....	15 Φ cent
Blackening for Military.....	Free
Bleaching Powders.....	Free

B—(Continued.)

Botany, Specimens of.....	Free
Books, being reprint of British Copyright Works.....	12½ ¢ cent
Books, Blank Account and Copy-books, and Books to be written or drawn upon.....	15 ¢ cent
Books, printed, Periodicals and Pamphlets, not being foreign reprint of British Copyright works, nor Blank Account Books; nor Copy-books; nor Books to be written or drawn upon; nor reprints of Books printed in Canada; nor printed Sheet Music.....	5 ¢ cent
Bookbinders' Mill Boards.....	Free
Boots and Shoes (Leather).....	15 ¢ cent
Boot Felt.....	Free
Book, Map and News Printing Paper.....	15 ¢ cent
Bone, manufactured.....	15 ¢ cent
Bonnets, Hats, and Caps.....	15 ¢ cent
Bibles, Testaments and Devotional Books.....	5 ¢ cent
Binnacle Lamps, Ships'.....	Free
Biscuit and Bread from Great Britain and B. N. A. Provinces.....	Free
Boiler Plate, Iron.....	5 ¢ cent
Bolting Cloths.....	Free
Borax.....	Free
Bookbinders' Tools and Implements.....	Free
Bracelets, Braid, &c., made of hair.....	15 ¢ cent
Bran.....	10 ¢ cent
Brandy.....	80 cts ¢ gal; Pkg 15 ¢ ct
Brass and Copper, manufactured.....	15 ¢ cent
Brass in bars, rods, sheets and stripes.....	Free
Brass Tubes and Piping when drawn, or Iron.....	Free
Brass or Copper Wire and Wire Cloth.....	Free
Brass in scraps.....	Free
Brass and Tin Clasps, Slides, and Spangles, for the manufacture of Hoop Skirts.....	Free
Brimstone, roll or flour.....	Free
Bristles and Hog's Hair of all kinds.....	Free
Britannia Metal Ware.....	15 ¢ cent
Brooms and Brushes, all kinds.....	15 ¢ cent
Broom Corn.....	Free
Buckwheat.....	3c ¢ bush; Pkgs 15 ¢ c
Bulbs other than Medicinal.....	Free
Bullion.....	Free
Bullion and Coin, except U. States Silver Coin.....	Free
Burnt Stones.....	Free
Busts, natural size, not being Casts, nor produced by any mere mechanical process.....	Free
Butter.....	4 cts per lb; Pkgs 15 ¢ c
Bunting, Ships'.....	Free

C

Cabinets of Coins, Antiquities, Gems, and Medals.....	Free
Cables, Iron Chain, over ¼-inch, shackled or swivel- ed, or not.....	Free
Cables, Hemp, when used for Ships and Vessels Do Grass, only.....	Free
Cabinetware or Furniture.....	15 ¢ cent
Carboys, containing Sulphuric Acid.....	15 ¢ cent
Cards—playing.....	25 ¢ cent
Candles and Tapers, of Tallow, Wax or any other material.....	15 ¢ cent
Canada Plates, Tinned Plates, Sheet Iron.....	5 ¢ cent
Cane Juice (see Syrups).....	
Caoutchouc or India Rubber and Gutta Percha, un- manufactured.....	Free
Caoutchouc or India Rubber, manufactured.....	15 ¢ cent
Canvas, Sail, Nos. 1 to 6, when used for Ships and Vessels only.....	Free
Caps, Hats, and Bonnets.....	15 ¢ cent
Carriages.....	15 ¢ cent
Carriages of travellers and Carriages laden with mer- chandise (Hawkers and Circus Troupes excepted).....	Free
Carpets and Hearth Rugs.....	15 ¢ cent
Cashmere.....	15 ¢ cent
Cassia, ground.....	25 ¢ cent
Do unground.....	15 ¢ cent

C--(Continued.)

Castile Soap.....	15 ¢ cent	
Casts, as models for use of schools of design.....		Free
Castings--all other--Iron.....	15 ¢ cent	
Cement, Marine or Hydraulic, unground.....		Free
Cement, Hydraulic, ground and calcined.....	15 ¢ cent	
Chairs, Wrought Iron or Steel.....		Free
Cheese.....	3 cts ¢ lb; Pkgs 15 ¢ ct	
Chandeliers and Gas Fittings.....	15 ¢ cent	
Chinaware, Earthenware, and Crockery.....	15 ¢ cent	
Charts, Maps and Atlases.....	15 ¢ cent	
Charitable Institutions, donations of Clothing for.....		Free
Church Bells.....		Free
Chicory or other Root or Vegetable used as Coffee, raw or green.....	3 cts per lb } Pkgs	
Do kiln dried, roasted or ground.....	4 cts per lb } 15 ¢ ct.	
Cider, Clocks, Corks.....	15 ¢ cent	
Cigars.....	{ 45 cts ¢ lb; Pkgs 15 ¢ cent. ad val.	
Cinnamon, ground.....	25 ¢ cent	
Do unground.....	15 ¢ cent	
Citrons.....	10 ¢ cent	
Coach and Harness Furniture.....	15 ¢ cent	
Cocoa, Bean and Shell.....		Free
Cocoa Paste from Gt. Britain and B. N. A. Provinces.....		Free
Cologne Water.....	\$1.20 ¢ gal; pkgs 15 ¢ c	
Cologne Water, in flasks or bottles, 30 of such not containing more than a gallon.....	4 cts each; Pkgs 15 ¢ ct	
Communion Plate.....		Free
Composition Spikes and Nails.....		Free
Compasses, Ships'.....		Free
Clay Pipe, Clay, Earth, and Sand.....		Free
Clocks.....	15 ¢ cent	
Clothing or Wearing Apparel made by hand or sewing machine.....	15 ¢ cent	
Clothing for Army and Navy, or donations of for charitable institutions.....		Free
Clothing, plain, imported for officers of the army and navy, serving in Canada.....		Free
Clothing and arms for the army and military forces in the Dominion.....		Free
Coal and Coke.....	.50 cts ¢ ton of 2000 lbs.	
Cocoa Nut Oils, in their natural state.....		Free
Coffee, green.....	3 cts ¢ lb } Pkgs 15 ¢ c	
Coffee, ground or roasted.....	4 cts ¢ lb }	
Coke.....	.50 cts ¢ ton of 2000 lbs.	
Colors, &c., viz., Lakes in pulp, Scarlet and Morone, Ultra Marine and Chinese Blue, Umber, raw, Blue-black, Paris and permanent Greens, Satin, and fine washed White, Bichromate of Potash, Sugar of Lead and British gum.....		Free
Commissariat Stores.....		Free
Copperas.....		Free
Confectionary.....	1c ¢ lb. & 25 ¢ c ad val	
Copper Tubes and Piping, when drawn.....		Free
Copper in bars, rods, bolts or sheets, and sheathing.....		Free
Copper, pig, wire, round, or flat.....		Free
Copper or Brass, manufactured.....	15 ¢ cent	
Corkwood, or the bark of the Corkwood tree.....		Free
Copper Pipe.....		Free
Copper Sheathing.....		Free
Cordage, when used for ships and vessels only.....		Free
Cottons.....	15 ¢ cent	
Cotton Warp.....	15 ¢ cent	
Cotton Yarn and Cotton Twist.....	15 ¢ cent	
Corn, Indian.....	3c ¢ bush; Pkgs 15 ¢ c	
Cotton Waste.....		Free
Cotton Wool.....		Free
Cotton Candlewick.....		Free
Cotton netting and woollen netting for India Rubber Shoes.....		Free
Cordials.....	\$1.20 ¢ gall; Pkgs 15 ¢ ct	
Corks.....	15 ¢ cent	
Cream of Tartar in crystals.....		Free
Coin and Bullion, except U. States Silver Coin.....		Free
Currants.....	15 ¢ cent	
Cutlery, polished--all sorts.....	15 ¢ cent	

D

Dead Eyes, Ships'	Free
Dead Lights do	Free
Deck Plugs do	Free
Diamonds and Precious Stones not set	Free
Dried Fruits	15 ¢ cent
Drugs not otherwise specified	15 ¢ cent
Drugs used chiefly for dyeing	Free
Dye Stuffs, viz.:—Berries, Bark, Drugs, Nuts, Vegetables, and Woods, used chiefly in dyeing	Free
Drain Tiles	Free
Drawings, not in oil	Free
Donations of Clothing for distribution by Charitable Institutions	Free

E

Earth, Clays and Sand	Free
Earthenware and Crockery	15 per cent
Eggs	Free
Electrotype blocks, for printing purposes	Free
Emery	Free
Emery Paper and Emery Cloth	15 ¢ cent
Engravings and Prints	15 ¢ cent
Essences (not containing any Spirits)	15 ¢ cent
Essences (containing Spirits)	\$1.20 ¢ gal; Pkgs 15 ¢ c
Essential Oils of all kinds	15 ¢ cent
Extract of Logwood	Free
Extracts mixed with Spirits or strong waters	\$1.20 ¢ gal; Pkgs 15 ¢ c

F

Factory and Mill Machinery	15 ¢ cent
Fancy Goods and Millinery, viz., articles embroidered with Gold, Silver, or other metals	15 ¢ cent
Fan and Fire Screens	15 ¢ cent
Farming Implements and Utensils, when imported by Agricultural Societies for encouragement of agriculture	Free
Feathers and Flowers	15 ¢ cent
Felt for Hats and Boots	Free
Felt Hat Bodies	15 ¢ cent
Fibrilla, Mexican Fibre, or Tampico, white or black, and other vegetable fibres for manufacture	Free
Firebrick	Free
Firewood	Free
Figs, dried Fruits	15 ¢ cent
Filberts, do	15 ¢ cent
Fire Brick, and Clay	Free
Fire-works	15 ¢ cent
Fish (fresh) and Fish Bait, not to include Oysters or Lobsters in tins or kegs	Free
Fish, salted or smoked	1 ct ¢ lb.; Pkgs 15 ¢ c
Fish and Vegetables, preserved	15 ¢ cent
Fishing Nets, and Seines	Free
Fish Hooks, Lines and Fish Twines	Free
Fish Plates (wrought iron or steel)	Free
Flat Wire for Crinolines, uncovered (see Hoop Skirt)	Free
Flax Waste	Free
Flax, Hemp, Tow, undressed	Free
Flour of Wheat and Rye	25 cts ¢ brl; Pkgs 15 ¢ c
Flour and Meal of any grain, except Wheat and Rye	15c ¢ brl; Pkgs 15 ¢ ct
Foreign Newspapers, sent otherwise than through Post Office	5 ¢ cent
Fruits (Green) of all kinds	10 ¢ cent
Fruits preserved in Brandy or other Spirits	\$1.20 ¢ gal; Pkgs 15 ¢ c
Furs, Skins, Pelts, or Tails, undressed	Free
Fur, or of which Fur is the principal part	15 ¢ cent

G

Galvanized and Sheet Iron	Free
Gems and Medals, Cabinets of	Free
Geneva	80c ¢ gal; Pkgs 15 ¢ ct
German, plated and gilded ware, manufactured of all kinds	15 ¢ cent
Gin (including Old Tom)	80 cts ¢ gal; Pkgs 15 ¢ c

C—(Continued.)

Ginger, ground.....	25 ¢ cent
Ginger, unground.....	15 ¢ cent
Glass and Glassware, plate and silvered, stained, tinted, or colored.....	15 ¢ cent
Glass Paper and Glass Cloth.....	15 ¢ cent
Glassware.....	Free
Globes, when imported by and for use of Colleges, Scientific and Literary Societies, and Schools.....	Free
Goat hair, unmanufactured.....	15 ¢ cent
Gold, Silver, and Electroplate, manufactured.....	15 ¢ cent
Gold and Silver Leaf.....	Free
Goldbeaters' Brims, Moulds and Skins.....	3 c ¢ bush; Pkgs 15 ¢ c
Grains of all kinds except Wheat.....	15 ¢ cent
Grass, Osier, Palm leaf, Straw, Whalebone, or Willow, except plait, elsewhere mentioned.....	Free
Gravels.....	Free
Grease and Scraps.....	15 ¢ cent
Grindstones.....	Free
Guns, British.....	Free
Gum, Copal.....	15 ¢ cent
*Gunpowder.....	15 ¢ cent
Guns, Rifles, and arms of all kinds.....	15 ¢ cent
Gutta Percha, manufactured.....	15 ¢ cent
Gypsum or Plaster of Paris, neither ground nor calcined.....	Free
Gypsum, ground, when imported expressly as <i>Manure</i>	Free

H

Hardware, viz., Cutlery, polished, all sorts, Japanned, planished Tin, and Britannia Metal Ware, Spades, Shovels, Axes, Hoes, Rakes, Forks, and edged Tools, Seythes and Snaths, Spikes, Nails, Tacks, Brads, and Sprigs, Stoves and all other Iron cast- ings. Other Hardware, Horn, Pearl, and Ivory, manufactured.....	15 ¢ cent
Harness and Saddlery of Leather Manufacture.....	15 ¢ cent
Hair, or Mohair, manufactured.....	Free
Hair—Human, Angola, Goat, Thibet, Horse, Hog or Mohair, unmanufactured.....	Free
Hat Plush for Hatters.....	15 ¢ cent
Hats, Caps, and Bonnets.....	10 ¢ cent
Hay.....	Free
Hemp, undressed.....	Free
Hides } and Pelts.....	Free
Horns }	
Hosiery.....	15 ¢ cent
Horse Hair, unmanufactured.....	Free
Hops.....	5 cts ¢ bush; Pkgs 15 ¢ c
Hoop Skirt Manufacture—the following articles for Crinoline: thread for covering Crinoline Wire, Clasps (tin and brass), Slides, Spangles and Slotted Tapes, and flat or round Wire uncovered.....	Free

I

Indian Corn and Grain of all kinds, except Wheat.....	3c ¢ bush; Pkgs 15 ¢ c
Indian Meal.....	15 cts ¢ bri; Pkgs 15 ¢ c
Indigo.....	Free
Ink of all kinds, except printing.....	15 ¢ cent
Ink, Printing.....	Free
Iron, Pig.....	5 ¢ cent
Iron—Rod, Bar, Hoop or Sheet.....	Free
“ Scrap, galvanized or pig.....	} Free
“ Puddled in Bars, Blooms and Billets.....	
“ In Blooms and Billets, not Puddled.....	} Free
“ Bolts and Spikes, galvanized.....	
“ Nail and Spike Rod, round, flat or square.....	5 ¢ cent
“ Hoop or Tire, for driving wheels of Locomo- tives, bent and welded.....	Free
“ Boiler Plates.....	5 ¢ cent
“ Railroad Bars, Wrought Iron or Steel Chairs and Fish Plates.....	Free
“ Rolled Plates.....	5 ¢ cent
“ Wire.....	Free
Iron Tubes and Piping when drawn.....	Free

I—(Continued.)

Iron Knees and Riders (Ships).....	Free
Iron Masts or part of Iron Masts (Ships).....	Free
Ivory, Bone, Pearl, and Horn, manufactured.....	15 ¢ cent

J

Japanned Tin, Planished Tin, and Britannia Metal Ware.....	15 ¢ cent
Jewellery and Watches.....	15 ¢ cent
Junk and Oakum.....	Free

K

Kelp.....	Free
Kryolite.....	Free
Knees, Iron, Riders [Ships].....	Free

L

Lard.....	1 ct ¢ lb; Pkgs 15 ¢ ct
Lead, pig.....	Free
Lead, in sheet.....	Free
Lead, white dry.....	Free
Lead, red, dry.....	Free
Leather viz., Sheep, Calf, Goat, and Chamois skins, dressed, varnished, or enamelled.....	15 ¢ cent
Leather, or imitation of Leather, manufactured.....	15 ¢ cent
Leather, Sole and Upper.....	10 ¢ cent
Leather Manufactures, viz: Boots and Shoes, Harness and Saddlery.....	15 ¢ cent
Lemons and Oranges.....	10 ¢ cent
Locomotive Engine Frames, Cranks, Crank Axles, Railway Car and Locomotive Axles, Piston Rods, Guide and Slide Bars, Crank Pins, Connecting Rods, Hoop Iron or Steel for Tires, Wheels bent and welded.....	Free
Locomotives and Railway Passenger, Baggage and Freight Cars, running upon roads crossing the frontier, so long as Canadian Locomotives and Cars are admitted free, under similar circumstances, in the United States.....	Free
Locomotive Engines and R. R. Cars.....	15 ¢ cent
Logwood, Extract of.....	Free
Linen.....	15 ¢ cent
Linen Machine Thread.....	Free
Litharge.....	Free
Lithographic Stones.....	Free
Lumber [see Plank]	

M

Maccaroni and Vermicelli.....	15 ¢ cent
Machinery.....	15 ¢ cent
Machine Silk Twist, and Machine Linen Thread	Free
Mace.....	25 ¢ cent
Malt.....	40c ¢ bush; Pkgs 15 ¢ c
Manilla Grass, Sea Grass, (and Mosses for Upholsterers' purposes).....	Free
Manures.....	Free
Manufactured Marble.....	15 ¢ cent
Manufactures, viz:—	
Marble, or imitation.....	15 per cent.
Caoutchouc, India Rubber, or Gutta Percha.....	
Furs, or of which Fur is principal part.....	
Hair or Mohair.....	
Papier Maché.....	
Grass, Osier, Palm leaf, St aw, Whalebone or Willow, except Plaits, elsewhere mentioned	
Bone, Shell, Horn, Pearl, and Ivory.....	
Gold, Silver, Electroplate, Argentine, Albreta and German Silver, and plated and gilded ware of all kinds.....	
Brass or Copper.....	
Leather, or imitation of Leather.....	
Wood.....	
Cashmere.....	

M—Continued.

Meat, Fish and Vegetables, preserved.....	15 ¢ cent	
Maps, Charts, and Atlases.....	15 ¢ cent	
Marble, in Blocks unwrought or sawn on two sides only; and Slabs from such Blocks, having at least two edges unwrought.....		Free
Masts, iron, or parts of iron masts [Ships].....	1 ct ¢ lb; Pkgs 15 ¢ ct	Free
Meats, fresh, smoked or salted.....		Free
Medals, Cabinets of.....		Free
Medicinal Roots in their natural state.....		Free
Medicines, Patent.....	25 ¢ cent	
Medicines for hospitals.....	15 ¢ cent	
Menageries—horses, cattle, carriages and harness of.....		Free
Metal, Type, in blocks or pig.....		Free
Metallic Oxides, dry, ground or unground, and washed or unwashed—not calcined.....		Free
Military Clothing, imported by Officers of army serving in Canada.....		Free
Mill and Factory Machine.....	15 ¢ cent	
Millinery of all kinds.....	15 ¢ cent	
Models, when they cannot be used as the articles of which they are said to be the models.....		Free
Molasses, if used for refining purposes or for the manufacture of sugar.....	73c ¢ 100 lbs; Pkgs 15 ¢ c	
Molasses—if not so used.....	25 ¢ cent ad val.	
Do other [see Syrup].....		
Mosses for Upholstery purposes.....		Free
Musical Instruments for Bands (Army and Navy).....		Free
Musical instruments, including Musical Boxes and Clocks.....	15 ¢ cent	
Music, sheet, printed.....	15 ¢ cent	
Mustard.....	15 ¢ cent	

N

Nails, Tacks and Brads.....	15 ¢ cent	
Nails, composition.....		Free
Nails, sheathing.....		Free
Newspapers, Foreign, sent otherwise than through the Post Office.....	5 ¢ cent	
Nitre or Saltpetre.....		Free
Nitrate of Soda.....		Free
Nuts, unless otherwise specified.....	15 ¢ cent	
Nuts used chiefly in dyeing.....		Free
Nutmegs.....	25 ¢ cent	
Natural History, Specimens of.....		Free
Naptha.....	15c ¢ gal; Pkgs 15 ¢ ct	
Naval and Military stores.....		Free

O

Oatmeal.....	15 cts ¢ brl; Pkgs 15 ¢ c	
Oats.....	3 cts ¢ bush, do.	
Oakum.....		Free
Ochres, ground or calcined.....	15 ¢ cent	
Ocres and Metallic Oxides, ground or unground, and washed or unwashed—dry, not calcined.....		Free
Officers' Mess :		
NOTE—Coffee, Sugar, and Tea for Canteens, and all articles for Officers' Mess, formerly free, now pay the duties imposed upon similar goods im- ported for ordinary uses.		
Oils—Cocoa Nut, Pine and Palm in their natural state.....		Free
Kerosene, Coal, distilled, purified, and refined.....	15 cts ¢ gal; Pkgs 15 ¢ c	
Benzole, Benzine, Benzoine, Petroleum, dis- tilled, purified or refined.....	15 cts ¢ gal; Pkgs 15 ¢ c	
Petroleum, Crude.....	6 cts ¢ gal; Pkgs 15 ¢ c	
Oil—Petroleum—products of Coal, Shale and Lignite, not otherwise specified.....	10 cts ¢ gal; Pkgs 15 ¢ c	
Oil—Whale, in the casks, from on shipboard, and in the condition in which it was first landed.....		Free
Oil Essential.....	15 ¢ cent	
Oil Cake.....		Free
Oils, in any way rectified, pumped, racked, bleached, or prepared, not elsewhere specified.....	15 ¢ cent	
Oil Cloths.....	15 ¢ cent	

O—(Continued.)

Old Tom Gin, not sweetened	80 cts $\frac{1}{2}$ gal; Pkgs 15 $\frac{1}{2}$ ct
Opium	15 $\frac{1}{2}$ cent
Oranges	10 $\frac{1}{2}$ cent
Ordnance Stores	Free
Ores of all kinds of Metals	Free
Ornaments of Bronze, Alabaster, Terra Cotta or Composition	15 $\frac{1}{2}$ cent
Osier (or Willow for basket makers' use)	Free

P

Packages of every description in which goods paying <i>ad val.</i> duties are imported	} Included in value of goods.
Except only:—Bottles, jars, demijohns, brandy casks, barrels or packages in which spirituous liquors, wines and malt liquors are contained, and carboys containing sulphuric acid	
Packages of Goods paying <i>specific</i> duties	15 $\frac{1}{2}$ cent
Paint and Colors, not elsewhere specified	15 $\frac{1}{2}$ cent
Paintings in oil by a tist of well known merit, or copies of the old masters by such artists	Free
Paper	15 $\frac{1}{2}$ cent
Paper Shavings	Free
Paper Hangings	15 $\frac{1}{2}$ cent
Papier Maché	15 $\frac{1}{2}$ cent
Parasols and Umbrellas	15 $\frac{1}{2}$ cent
Patent Medicines, not mixed with spirits or strong waters	25 $\frac{1}{2}$ cent
Peas	3 cts $\frac{1}{2}$ bush; Pkgs 15 $\frac{1}{2}$ c
Pearl, Horn, Bone, and Ivory manufactured	15 $\frac{1}{2}$ cent
Pelts, Hides and Horns	Free
Pepper, ground	25 $\frac{1}{2}$ cent
“ unground	15 $\frac{1}{2}$ cent
Perfumed Spirits	1.20 $\frac{1}{2}$ gal; Pkgs 15 $\frac{1}{2}$ ct
Perfumed Spirits, when in flasks or bottles, thirty of such not containing more than a gallon	4 cts each; Pkgs 15 $\frac{1}{2}$ ct
Perfumery not elsewhere specified	25 $\frac{1}{2}$ cent
Pine and Palm Oils, in the natural state	Free
Phosphorus	Free
Pickles and Sauces	15 $\frac{1}{2}$ cent
Pimento, ground	25 $\frac{1}{2}$ cent
“ unground	15 $\frac{1}{2}$ cent
Pipe Clay	Free
Pipes, Tobacco	15 $\frac{1}{2}$ cent
Pitch and Tar	Free
Plaster of Paris, ground and calcined	15 $\frac{1}{2}$ cent
Playing Cards	25 $\frac{1}{2}$ cent
Portable Hand Printing Presses	15 $\frac{1}{2}$ cent
Preserved Meats	15 $\frac{1}{2}$ cent
Printed, Lithographed or Copper plate Bills, Billheads, and Advertising Pamphlets	15 $\frac{1}{2}$ cent
Potash, Bichromate of	Free
Poultry	10 $\frac{1}{2}$ cent
Porter in bottles	{ 7 cts $\frac{1}{2}$ gal. & 10 $\frac{1}{2}$ ct <i>ad val.</i> : Pkgs 15 $\frac{1}{2}$ c { 5 cts $\frac{1}{2}$ gal. & 10 $\frac{1}{2}$ ct <i>ad val.</i> , Pkgs 15 $\frac{1}{2}$ c
Porter in casks	Free
Pig Iron, Pig Lead and Pig Copper	Free
Philosophical Instruments and Apparatus, including Globes, when imported by and for the use of Colleges and Scientific and Literary Societies and Schools	Free
Plants	10 $\frac{1}{2}$ cent
Plank and Sawed Lumber of Mahogany, Rosewood, Walnut, Chesnut, Cherry, and Pitch Pine	Free
Plank and Sawed Lumber of all kinds, except Walnut, Mahogany, Chesnut, Rosewood, Cherry, and Pitch Pine	15 $\frac{1}{2}$ cent
Platers' Leaf	15 $\frac{1}{2}$ cent
Printing Ink and Printing Presses, except Portable Hand Printing Presses	Free
Proprietary Medicines, mixed with spirits or strong waters	\$1.20 $\frac{1}{2}$ gal; Pkgs 15 $\frac{1}{2}$ ct
Prunella, for uppers of ladies' boots and shoes	Free
Puddled Iron Bars, Blooms and Billets	Free
Pumps and Pump-gear, Ships	Free

Q

Quartz, Crushed..... Free

R

Rags, including Paper Shavings..... Free
 Railroad Bars and Frogs..... Free
 Ratan, for Chairmakers..... Free
 Red Lead, dry..... Free
 Rosin..... 1 ct $\frac{1}{2}$ lb; Pkgs 15 $\frac{1}{2}$ ct
 Rice..... Free
 Riders and Knees--Iron (Ships)..... Free
 Rigging Wire (do)..... Free
 Roots, Other..... 10 $\frac{1}{2}$ cent
 *Rifles, Guns, and Fire Arms of all kinds..... 15 $\frac{1}{2}$ cent
 Rum (packages 15 per cent)..... 80 cts $\frac{1}{2}$ gal
 Rum-Shrub..... \$1.20 $\frac{1}{2}$ gal; Pkgs 15 $\frac{1}{2}$ ct
 Rye..... 3c $\frac{1}{2}$ bush; Pkgs 15 $\frac{1}{2}$ ct

S

Sails ready made..... 15 $\frac{1}{2}$ cent
 Sail Cloth or Canvas, from Nos. 1 to 6, when used for
 Ships and Vessels only..... Free
 Sal Ammoniac, Sal Soda, Caustic Soda, Silicate of
 Soda, Soda Ash, and Nitrate of Soda..... Free
 Salt, from U. Kingdom or B. Possessions, or for the
 use of the Sea and Gulf Fisheries..... Free
 Salt (except from U. Kingdom or B. Possessions, or
 for use of Fisheries)..... 50c $\frac{1}{2}$ bush; Pkgs 15 $\frac{1}{2}$ ct
 Sand Paper and Sand Cloth..... 15 $\frac{1}{2}$ cent
 Schiedam Schnapps..... \$1.20 $\frac{1}{2}$ gal; Pkgs 15 $\frac{1}{2}$ ct
 Sea Grass, Manilla Grass (and Mosses for Upholstery
 purposes)..... Free
 Seeds not classed as Cereals..... 10 $\frac{1}{2}$ cent
 Settlers' Effects of every description, in actual use,
 not being merchandise brought by persons making
 oath that they intend becoming permanent settlers
 within the Dominion..... Free
 Scrap Brass and Scrap Iron..... Free
 Shawls..... 15 $\frac{1}{2}$ cent
 Sheet Music, printed..... 15 $\frac{1}{2}$ cent
 Ships' Blocks and Patent Bushes for Blocks.....
 " Binnacle Lamps, Bunting.....
 " Sail Cloth or Canvas, from Nos. 1 to 6, when
 used for Ships or Vessels only.....
 " Compasses.....
 " Dead Eyes.....
 " Dead Lights..... Free
 " Deck Plugs.....
 " Pumps and Pump Gear.....
 " Shackles--Sheaves.....
 " Signal Lamps.....
 " Travelling Trucks.....
 Steering Apparatus, Ships.....
 Iron Knees and Riders, Ships.....
 Wire Rigging, do..... Free
 Cordage, when used for Ships or Vessels only..... Free
 Wedges, Ships.....
 Iron Masts or part of Iron Masts, do..... 15 $\frac{1}{2}$ cent
 Shell, manufactured..... 5 $\frac{1}{2}$ cent
 Sheet Iron, not Galvanized..... 5 $\frac{1}{2}$ cent
 Shrubs, Trees and Plants..... 10 $\frac{1}{2}$ cent
 Silks, Satins and Velvets..... 15 $\frac{1}{2}$ cent
 Silk, Woollen, Worsted, and Cotton Embroideries,
 and Tambour Work..... 15 $\frac{1}{2}$ cent
 Silk Twist and Silk and Mohair Twist not elsewhere
 specified..... 15 $\frac{1}{2}$ cent
 Silk Twists for Hats, Boots and Shoes..... Free
 Silk Twist, machine..... Free
 Silver Coin, U. States..... 15 $\frac{1}{2}$ cent
 Silver leaf..... 15 $\frac{1}{2}$ cent
 Silver and Gold Cloth..... 15 $\frac{1}{2}$ cent
 Silver-plated Ware..... 15 $\frac{1}{2}$ cent
 Slate..... Free
 Slotted Tapes, for the manufacture of Hoop Skirts..... Free
 Small Wares..... 15 $\frac{1}{2}$ cent

S—(Continued.)

Snuff—ground dry.....	20 cts $\frac{1}{2}$ lb; 12 $\frac{1}{2}$ $\frac{1}{2}$ et ad val
damp, moist or pickled.....	20 cts $\frac{1}{2}$ lb
Soda Ash.....	Free
Soap, common.....	\$1.00 $\frac{1}{2}$ 100 lb; pks 15 ct
Soap, perfumed and fancy.....	25 $\frac{1}{2}$ cent
Spades, Shovels, Stoves and all other Iron Castings.....	15 $\frac{1}{2}$ cent
Spelter or Zinc in sheet, blocks, or pigs.....	Free
Specimens of Natural History, Mineralogy, Botany or Sculpture.....	Free
Spices, ground, including ginger, pimento and pepper.....	25 $\frac{1}{2}$ cent
Spices, unground, including ginger, pimento & pepper.....	15 $\frac{1}{2}$ cent
Spikes and Nails, composition.....	Free
Spikes, Scythes and Snaiths.....	15 cent
Spirits and strong waters, including Spirits of Wine and Alcohol, (Packages 15 $\frac{1}{2}$ cent).....	80 cts $\frac{1}{2}$ gal
Spirits of Turpentine.....	15 $\frac{1}{2}$ cent
Spirits and Strong Waters, other being Sweetened or Mixed, the strength of which cannot be ascertained by Sykes' Hydrometer.....	\$1.20 $\frac{1}{2}$ gal; pkgs 15 $\frac{1}{2}$ ct
Starch.....	2 cts $\frac{1}{2}$ lb; pkgs 15 $\frac{1}{2}$ ct
Statues of Marble, Bronze, Alabaster, natural size.....	Free
Stationery.....	15 $\frac{1}{2}$ cent
Steel, wrought or cast, in bars and rods.....	Free
Steel Plates cut to any form but not moulded.....	Free
Steel Chairs.....	Free
Steering Apparatus, Ships.....	Free
Stereotype Blocks for printing purposes.....	Free
Steamboat and Mill Shafts and Cranks, forged in the rough.....	Free
Steam Fire Engines.....	15 $\frac{1}{2}$ cent
Stone, unwrought, and Lithographers' Stone.....	Free
Stores for use of Army and Navy.....	Free
Straw.....	10 $\frac{1}{2}$ cent
Straw, Tuscan, Grass and Fancy Plaits.....	Free
Sulphur or Brimstone in roll or flour.....	Free
Sulphuric Acid.....	1 et $\frac{1}{2}$ lb; pkgs 15 $\frac{1}{2}$ ct
Do do carbons containing.....	15 $\frac{1}{2}$ cent
Sugar—Candy, brown or white.....	1 et $\frac{1}{2}$ lb & 25 $\frac{1}{2}$ et ad val
Sugar, equal to and above No. 9 Dutch Standard.....	1 et $\frac{1}{2}$ lb & 25 $\frac{1}{2}$ et ad val.
Do below No. 9.....	1 et $\frac{1}{2}$ lb & 25 $\frac{1}{2}$ et ad val.
Syrup of Sugar or of Sugar Cane, Syrup of Molasses, or of Sorghum, Melado, concentrated Melado or concentrated Molasses and Cane Juice.....	1 et $\frac{1}{2}$ lb & 25 $\frac{1}{2}$ et ad val.

T

Tafia.....	80 cts $\frac{1}{2}$ gal; pkgs 15 $\frac{1}{2}$ c
Tallow.....	1 et $\frac{1}{2}$ lb; pkgs 15 $\frac{1}{2}$ ct
Tapes, Slotted, for the manufacture of Hoop Skirts.....	Free
Tar.....	Free
Tea, green, including Japan.....	15 $\frac{1}{2}$ ct and 7 cents $\frac{1}{2}$ lb
Tea, black.....	15 $\frac{1}{2}$ ct and 3 cents $\frac{1}{2}$ lb
Tensels.....	Free
Thibet Hair, unmanufactured.....	Free
Thread and other articles embroidered with gold or for embroidery.....	15 $\frac{1}{2}$ cent
Thread Lace and Insertions.....	15 $\frac{1}{2}$ cent
Tiles, drain.....	Free
Tin, granulated or bar.....	Free
Tin and Zinc or Spelter, in block or pig.....	Free
Tin Clasps, Slides and Spangles for manufacturing Hoop Skirts.....	Free
Tin Plates.....	5 $\frac{1}{2}$ cent
Tinctures, containing Spirits.....	\$1.20 $\frac{1}{2}$ gal; pkgs 15 $\frac{1}{2}$ ct
Tinctures, other.....	63 cts $\frac{1}{2}$ gal; Pkgs 15 $\frac{1}{2}$ c
Tobacco, manufactured, except Cigars.....	12 $\frac{1}{2}$ $\frac{1}{2}$ ct; 20 cts $\frac{1}{2}$ lb
Snuff and Snuff Flour, dry.....	" "
Snuff, damp, moist or pickled.....	" "
Tobacco, unmanufactured.....	Free (but must be bonded on importation)
Tobacco Pipes.....	15 $\frac{1}{2}$ cent
Tow, undressed.....	Free
Toys.....	15 $\frac{1}{2}$ cent
Trees, Shrubs, Roots and Plants.....	10 $\frac{1}{2}$ cent
Travellers' Baggage.....	Free

T—(Continued.)

Travellers' Carriages.....	Free
Travelling Trucks, Ships'.....	Free
Trenails.....	Free
Tubs and Piping, of Copper, Brass, or Iron, when drawn.....	Free
Turpentine, Spirits of.....	15 ¢ cent
Turpentine, other than Spirits of Turpentine.....	Free
Type Metal in blocks or pigs.....	Free
Type.....	5 ¢ cent

V

Varnish, bright and black, when used for ships and vessels only.....	Free
Varnish, other than bright and black.....	15 ¢ cent
Veneering of wood or ivory.....	Free
Vegetables, including Potatoes and other Roots.....	10 ¢ cent
Vegetable, Fibres.....	Free
Vegetables used chiefly in dyeing.....	Free
Vegetables, Fish and Meats, preserved.....	15 ¢ cent
Velvets, Silks and Satins.....	15 ¢ cent
Vinegar.....	10 cts ¢ gal; pkgs 15 ¢ ct
Vitriol, blue.....	Free

W

Walnuts, Dried Fruits.....	15 ¢ cent
Wearing Apparel and Clothing made by hand or sew- ing machine.....	15 ¢ cent
Weaving or tram silk and weaving or tram cotton for making elastic webbing, and crinoline thread for covering crinoline wire.....	Free
Wedges, Ships'.....	Free
Whale Oil, in the casks from on Ship-board and in the condition in which it was first landed.....	Free
Wheat.....	4 c ¢ bush; Pkgs 15 ¢ c
Whiting or Whitening.....	Free
White Zinc, dry.....	Free
White Lead, dry.....	Free
Whisky.....	80 cts ¢ gal; Pkgs 15 ¢ c
Wines of all kinds, including Ginger, Orange, Lemon, Gooseberry, Strawberry, Raspberry, Elder, and Currant Wines.....	{ 25 ¢ ct; 10 cts ¢ gal Packages 15 ¢ cent. 5 qt ¢ 10 pt btl to a gal
Wire cloth of brass or copper.....	Free
Wire, brass or copper, round or flat).....	Free
Wire (iron).....	Free
Wire, flat, or round, for Crinolines, uncovered.....	Free
Wire Rigging, Ships.....	Free
Woods of all kinds, wholly unmanufactured.....	Free
Woods and Drugs used chiefly in dyeing.....	Free
Wood, manufactured, not elsewhere specified.....	15 ¢ cent
Wool.....	Free
Woollens.....	15 ¢ cent
Woolen Netting for India Rubber Shoes.....	Free
Writing Desks, fancy and ornamental Cases and Boxes and other fancy goods.....	15 ¢ cent

Y

Yellow Metal in bars or bolts, and Yellow Metal Sheathing.....	Free
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Z

Zinc or Spelter in blocks or pigs.....	Free
Zinc or Spelter, in sheets.....	Free
Zinc-white, dry.....	Free

Goods, free of duty, from B. N. A. Provinces.

The following goods, when of the growth and produce of any of the British North American Provinces, viz.: Animals of all kinds, fresh, smoked, and salted Meats, Green and dried fruits, Fish of all kinds, Products of Fish and of all other creatures living in the water, Poultry, Butter, Cheese, Lard, Tallow, Timber and Lumber of all kinds, round, hewed, sawed, but not otherwise manufactured in whole or in part, Fish oil, Gypsum, ground or unground, Hay, Straw, Bran, Seeds of

all kinds. Vegetables (including Potatoes and other Roots), Plants, Trees and Shrubs, Coal and Coke, Salt, Hops, Wheat, Peas and Beans, Barley, Rye, Oats, Indian, Corn, Buckwheat, and all other Grain, Flour of Wheat and Flour of Rye, Indian Meal and Oatmeal, and Flour or Meal of any other grain.

EXPORT DUTY.

On the following articles when exported from Canada:

On every 1,000 feet, board measure, Oak logs.....	\$2.00
Do do do Spruce and Pine	1.00
Shingle Bolts and Stave Bolts, per cord	1.00

*The importation of arms and munitions of war, otherwise than from Great Britain or the British possessions, is not allowed, unless by special permission from the Minister of Customs.

All Goods not hereinbefore enumerated, subject to 15 per cent duty.

NOTE.—An addition of 5 per cent on the Duties imposed by the Act is made on all goods paying ad valorem as well as specific duties.

EXCISE DUTIES.

Spirits of the proof of Sykes' Hydrometer.....	63 cents	¢ gal.
Malt.....	1 cent	¢ lb
Stuff, ground dry.....	15 cents	¢ lb
Tobacco—Canadian Twist, <i>Tabac-Blanc en Torquette</i>	7 cents	¢ lb
Fine Cut.....	15 cents	¢ lb
Cavendish, Plug, Twist, and all other manufactured Tobacco not before described	15 cents	¢ lb
Cigars (subject to an abatement or allowance for moisture in calculating the weight for duty, to be fixed by Order in Council	30 cents	¢ lb
Petroleum and Coal Oil.....	5 cents	¢ gal.
Any fermented beverage made in imitation of Beer or Malt Liquor, and brewed in whole or in part from any other substance than Malt.....	3½ cents	¢ gal

INSPECTION OF PETROLEUM AND COAL OIL.

All Petroleum and Coal Oil manufactured in or imported into Canada, offered for sale without having been inspected, shall be liable to forfeiture, and for every barrel, cask or package (containing not less than 20 gals.) inspected there shall be imposed an inspection fee of		20 cents.
Do.	do. less than 20 gals.....	1 cent ¢ gal

ARTICLES PROHIBITED.

The following articles are prohibited to be imported under a penalty of two hundred dollars, together with the forfeiture of the parcel or package of goods in which the same may be found:—

Books, Printed Papers, Drawings, Paintings, Prints and Photographs of an immoral or indecent, treasonable or seditious character.
Coin, base or counterfeit.

INTERPRETATIONS, &c

ACIDS.—Acids do not include “orpiment” (yellow) or “realger” (red).

BAGS.—Bags, when not new, may be imported free for the purpose of being filled with grain, seed or wool for exportation, on bonds for exportation being given, or the amount of duty deposited, at discretion of the collector.

CHURCH BELLS.—In the admission of church bells duty free, the collector must be duly certified of the intention of the importer to use them only for such purpose.

CRUDE.—The term “crude” implies the first condition of every article (as merchandise), and applies to whale oils only when landed in their original packages on board ship. See whale oils.

GYP SUM.—Ground gypsum may be admitted free when imported expressly as “manure.”

MODELS.—Models are held to be such only when they cannot be used as the articles of which they are said to be the models, such as stoves or grates.

PRUNELLA.—The article exempted under this head is the fabric generally used for the upper of ladies’ boots and shoes; any fabric not so generally used should not be admitted.

SETTLERS’ EFFECTS.—When entry of “settlers’ effects” is not made by the importer in person, his declaration to the correctness of his statement of facts must be made before a Justice of the Peace. The exemption in favor of “settlers” is not to apply to persons domiciled in Canada, or who have been absent from Canada for a shorter term than five years.

SOLE AND UPPER LEATHER.—Sole and upper leather does not include leather dressed and prepared for purposes other than the manufacture of boots and shoes, the value of which is higher than sole or upper leather.

WHALE OIL.—In the entry of whale oil, duty free, the importer must produce a certificate duly attested by a consul or consular agent at the port of exportation, setting forth the conditions required by law, and stating the marks of the casks and the quantities contained therein.

UNWROUGHT OR ROUGH.—The term “unwrought” applies to stone which has undergone no process of manufacture beyond chipping

to reduce bulk; "Rough" to castings which have undergone no process of finishing, such as filing, turning or planing.

WOOD.—The word "unmanufactured" is to be understood as applying to all timber which has undergone no process of reduction other than rough hewing.

SHIPS' GEAR, ETC., ETC.—Under the head "ships" it will be observed that four articles, viz., "cables of hemp and grass," "cordage," "sail-cloth or canvas, from No. 1 to No. 6," and "varnish, black and bright," are free only when used for ships or vessels. Entry of these goods must be accompanied with a declaration or oath that they are to be used for vessels only. When duty paid, a drawback will be allowed when evidence is furnished satisfactory to the collector at whose port the duty thereon was paid, that such articles have been actually used in the building, repairing or rigging or outfit of a ship or vessel.

PERIODICALS.—Periodicals mean publications which appear at regular intervals, such as newspapers, reviews, magazines, annual registers, &c., devoted to religion, politics, science, art, amusement, &c.

CORKS AND CAPSULES.—To be considered as part of the packages, and pay accordingly.

LABELS, ETC.—To be included in value of the goods.

25th June, 1869.

Whereas, by section 55, cap. 6, 31st Victoria, the Governor in Council is authorised to make regulations respecting warehousing ports and bonding warehouses,—

His Excellency in Council, on the recommendation of the Honorable the Minister of Customs, and under the authority aforesaid, has been pleased to order, and it is hereby ordered, that in each of the ports of Hamilton, London, Toronto and Kingston, in the Province of Ontario; in Montreal and Quebec, in the Province of Quebec; in St. John, in the Province of New Brunswick; and in Halifax, in the Province of Nova Scotia, each person obtaining, or having the right and privilege of using, any store or building, or part of such store or building, as a bonding warehouse, shall, for such privilege, pay to the collector of customs, on the first day of September in each year, the sum of forty dollars, and if the same shall remain unpaid for the term of one month thereafter, then the privilege of using such store or building as a bonding warehouse shall be cancelled.

If a vessel, having live stock or perishable articles on deck, arrives after business hours, the collector, or any officer of the port, may permit the master to unlade the same before report, but report shall, in such case, be made as soon as may be after the next opening of the Customs Office.—31 Vic., cap. 6, sec. 10, sub-sec. 7.

Fish, salted or fresh, or other articles alleged to be the product of Canada, or of Newfoundland or Prince Edward Island, imported from the United States, shall be liable to the duty of customs imposed on goods of the class to which they respectively belong, unless accompanied by a copy of outward report stating quantity and describing the packages, duly certified by a collector of Her Majesty's Customs.—31 Vic., cap. 7, sec. 14.

No refund of duty shall be allowed after the lapse of fourteen days from the time of entry, for any alleged misdescription of goods by the importer; and should any error of the kind be discovered by the importer while unpacking his goods, he shall immediately and without further interference with the goods report the facts to the collector, in order that the same may be verified.—31 Vic., cap. 7, sec. 17.

Although any duty of customs has been overpaid, or although after any duty of customs has been charged and paid, it appears or is judicially established that the same was charged under an erroneous construction of the law, no such overcharge shall be returned after the expiration of three years from the date of such payment.—31 Vic., cap. 6, sec. 131.

No discount for cash shall in any case be allowed, nor shall goods be allowed to entry at cash values, except where it is satisfactorily shewn to the collector that such goods can be purchased only for cash, and then it shall form a part of the affidavit of the importer that the value of such goods was paid at the time of the purchase.—31 Vic., cap. 7, sec. 13.

The value for duty of goods, on which an *ad valorem* duty of customs is imposed, imported into Canada by sea, shall be the actual value of such goods at the last place at which they are purchased; and the value of such goods for duty, if imported from the United States by land or inland navigation, shall be the actual value of such goods at the last place at which they are purchased for importation into Canada, and whence they are directly conveyed without change of package to Canada; and whatever be the country from which the goods are imported, or in which they are purchased, such value shall be ascertained by adding to the value of such goods at the place of growth, production or manufacture, the cost of transportation, whether by land or water, and of shipment and transshipment, with all expenses included from place of growth, production or manufacture, to the

place where the goods are purchased, and if they are purchased in the United States, then to the place whence they are directly conveyed to Canada as aforesaid; and such value shall include also, the value of any box, case, sack, package, or covering of any kind in which such goods are contained; and all export duties on such goods, and all costs and charges incurred prior to their purchase.

Packages delivered before Examination.

All the packages mentioned in any one entry, although most of such packages may have been delivered to the importer, shall be subject to the control of the customs authorities of the port at which they are entered, until such of the packages as have been sent for examination to the Examining Warehouse shall have been duly examined and approved, provided such examination take place within three days after the delivery of the package or packages into the Examining Warehouse, and after twenty-four hours' notice by the importer to the collector; and a bond shall be given by the importer conditioned that the packages so delivered shall not be opened or unpacked before the package or packages sent to the Examining Warehouse shall have been examined and passed as aforesaid, provided they are examined within the delay aforesaid; and the packages so delivered, or the goods if lawfully unpacked, shall, if required by the collector of customs, be returned to the Custom House within such delay as may be mentioned in the bond under a forfeiture of the penalty of such bond.

Collectors to File Invoices.

The collectors of customs, at all the ports in Canada, may retain and put on file, after duly stamping the same, all invoices of goods imported at such ports respectively, of which invoices they shall give certified copies or extracts, whenever called upon so to do by the importers, and such copies or extracts, so duly certified by the collector or other proper officer, and bearing the stamp of the Custom House at which they are filed, shall be considered and received as authentic, and the collector shall be entitled to demand for each certificate a fee of fifty cents before delivering the same.

Raw or Leaf Tobacco.

Circular No. 26.

OTTAWA, 15th June, 1868.

1. Raw or leaf tobacco shall not be imported into Canada, except at the undermentioned ports, namely: Halifax, St. John in New

Brunswick, Miramichi, Quebec, Montreal, St. Johns in the District of Iberville, Prescott, Kingston, Toronto, Hamilton, Clifton, Sarnia, Windsor and London, and at such other ports of entry as the Governor in Council may authorize.

2. All raw or leaf tobacco imported shall be bonded at one or other of the above-named ports of entry in a Customs Warehouse, which shall be subject to the approval of the collector of customs at the port of entry.

4. All raw or leaf tobacco, whether imported or grown in Canada, may be taken for consumption out of bond, or from the farm or premises upon which it was grown, by a dealer in tobacco duly licensed for that purpose, under regulations to be made by the Governor in Council, and upon payment of the same duty which would be payable thereon if it had been manufactured and taken out of bond for consumption in Canada.

5. The bond taken for tobacco, warehoused as herein required, shall be for a sum equal to fifteen cents per pound on the tobacco to which it relates, and shall be conditioned for the delivery of the raw or leaf tobacco to which it relates, to some one or more tobacco manufacturers duly licensed as such under any Act relating to the Inland revenue, or for the delivery of such tobacco to a dealer in tobacco licensed under this Act, on a proper permit, and the payment of the duty thereon by such dealer, or for its exportation or destruction as herein required; and the evidence of its delivery to a licensed tobacco manufacturer shall be the certificate of a collector of inland revenue, that the tobacco has been delivered into some certain licensed tobacco manufactory or manufactories therein named, and that an account thereof has been entered in the manufacturers books, as required by law.

6. Tobacco warehoused as herein provided, may remain in warehouse for a period of two years, at the expiration of which period, or sooner, it shall either be removed to and entered in some licensed tobacco manufactory or manufactories as herein provided, or taken out by a licensed dealer, or entered for exportation, or at the expiration of such period it shall be destroyed under such regulations as may be made in that behalf by competent authority.

8. All raw or leaf tobacco imported or brought into Canada at any port or place, other than at the ports of entry herein named, shall be seized by any officer of customs or excise having a knowledge thereof, and shall be and remain forfeited to the Crown.

9. All imported raw or leaf tobacco not bonded as herein required, and in the possession of any person except a licensed tobacco manufacturer, * * * * * shall be seized by any officer of customs or excise having a knowledge thereof, and shall be and remain forfeited to the Crown,—

Except only that any person may have in his possession, for his own use or consumption, not exceeding ten pounds of raw or leaf tobacco, purchased from a licensed dealer, and on which the duty hereby imposed has been paid, the proof whereof shall lie on such person.

Regulations.

23rd October, 1868.

1. Goods having been entered for duty, and having passed into the hands of the importer, in cases where said goods are found not to be the goods ordered, notice of such fact may be given to the collector of customs at the port of entry, within one month of the date of such entry, accompanied by a request for leave to return the said goods to the place and party where and from whom the same were purchased, and that the duties paid thereon be refunded; whereupon the collector, having verified the statement of the importer, and having ascertained that the package to be exported is a whole package, and that its contents are identically the same as originally entered for duty, shall report the same to the Department, and the Minister of Customs shall thereupon issue an order to the collector to refund the duties upon due proof of exportation: provided that if such goods are not actually exported within one month from the date of such order, it shall be void and of no effect.

2. Whereas cases frequently arise for which no general order or regulation is provided, in which goods, upon which duty has been paid, require to be exported, and injury or hardship may be endured by importers, to the disadvantage of the general commercial interests of the Dominion, unless some means of redress be provided: It is, therefore, ordered that, in all such special cases, it shall be lawful for the Minister of Customs to consider the grounds and examine the merits of each application, and make such order thereupon, subject to the approval of the Treasury Board, as may, in his judgment, be necessary for the relief of the parties, and consistent with the interest and security of the revenue.

Drawbacks.

Drawback, under regulations to be prescribed by the Governor in Council, shall be allowed on goods of the value at least of one hundred dollars, on the first entry on which duties of Customs have been paid, when exported direct to Newfoundland or to Prince Edward's Island.—31 Vic., cap. 7, sec. 16.

A drawback of the duties of Customs paid on iron and manufactures of iron used in the building of composite ships and vessels in Canada, and on sheet tin or tin plates used in packages for articles exported from Canada, shall be allowed, subject to regulations to be made by the Treasury board, and approved by the Governor in Council.—33 Vic., cap —, sec. 13.

**Regulations with reference to the Importation and Grinding
of Wheat and other Grain in Bond.**

1st. The Collector of Customs at any port of entry shall receive entries of foreign wheat, maize or other grain, to be ground and packed in bond, for exportation or consumption, and such collector shall deliver, or cause to be delivered, such wheat, maize or other grain, to be forwarded on to the port of destination, where may be situated the mill or mills at which the said wheat, maize or other grain is to be ground and packed in bond, as by law permitted.

2nd. The wheat, maize or other grain shall be so forwarded under bonds to be taken either by the collector at the port of entry, or by the collector at the port of destination, as may best suit the convenience of the importer, which bonds shall be taken for an amount that will cover the duties chargeable upon the said wheat, maize or other grain, and be conditioned for the due payment of such duties, should such wheat, maize or other grain, or the quantity of flour and meal representing such wheat, maize or other grain, go into consumption, or for the due exportation of such wheat, maize or other grain, or the equivalent thereof in flour and meal, and on the proof of the payment of such duties, or of the due exportation as aforesaid, within one year from the date of the said bond or bonds, the said bonds shall be duly cancelled; and if such bonds shall be given at the port of destination, a certificate of such payment or exportation under the hand of the Collector of Customs of such port, shall be forwarded to the collector of the port of entry at which such wheat, maize or other grain shall have been imported or entered for manufacture in bond.

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